

**EXHIBIT A**

**Schedule of Claims Subject to the Three Hundred Twenty-Eighth Omnibus Objection**

Exhibit A - Claims to Be Partially Disallowed and Partially Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 HECTOR R GONZALEZ ROMANACE & FAMILY (WIFE & 3 ADULT CHILDREN) 47 HARBOUR LIGHTS DR PALMAS DEL MAR HUMACAO, PR 00791-6053	47721	Commonwealth of Puerto Rico	Unsecured	\$26,033,998.00	Commonwealth of Puerto Rico	Unsecured	\$873,837.00
					Puerto Rico Electric Power Authority	Unsecured	\$1,103,660.00
						Subtotal	\$1,977,497.00

Reason: Claimant appears to assert, per best effort reviewing proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information the following bonds. Claim purports to assert, in part, liability based on an alleged ownership of COFINA Bonds, and thus seeks recovery for amounts for which the Commonwealth of Puerto Rico is not liable because the claims were (1) compromised and settled pursuant to the Settlement Order, and (2) released and discharged in accordance with the Plan and Amended Confirmation Order. Claimant purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Aqueduct and Sewer Authority which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also purports to assert, in part, liability associated with bond(s) issued by ERS, which is duplicative of the master proof of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also asserts, in part, liability based on an alleged ownership of GDB Bonds that were subject to the Qualifying Modification, which provided for the issuance of new securities in exchange for the cancellation of the GDB Bonds and the extinguishment of the Commonwealth's guarantee of certain GDB Bonds, and thus the Commonwealth is no longer liable for these claims. Claimant also identifies, in part, obligor as the Commonwealth of Puerto Rico when the proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information show that any liability would reside, if at all, under Puerto Rico Electric Power Authority. To the extent Claimant seeks to assert any additional liabilities, the Claim is deficient, because it does not provide information sufficient to enable the Debtors to reconcile the Claim. Further, to the extent Claimant seeks to assert liabilities arising out of investment losses, the claim does not provide a basis for asserting such claims against the Commonwealth. Another portion will remain at the Commonwealth.

2 POLLARD, JULITA 5 SW 52ND ST DES MOINES, IA 50312	6814	Commonwealth of Puerto Rico	Unsecured	\$2,500.00*	Commonwealth of Puerto Rico	Unsecured	\$2,500.00*
					Puerto Rico Electric Power Authority	Unsecured	Undetermined*
						Subtotal	\$2,500.00*

Reason: Claimant appears to assert, per best effort reviewing proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information the following bonds. Claim purports to assert, in part, liability based on an alleged ownership of COFINA Bonds, and thus seeks recovery for amounts for which the Commonwealth of Puerto Rico is not liable because the claims were (1) compromised and settled pursuant to the Settlement Order, and (2) released and discharged in accordance with the Plan and Amended Confirmation Order. Claimant also purports to assert, in part, liability associated with bond(s) issued by HTA, which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also purports to assert, in part, liability associated with bond(s) issued by the University of Puerto Rico which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also asserts, in part, liability associated with bond(s) issued by the Puerto Rico Infrastructure Financing Authority which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also identifies, in part, obligor as the Commonwealth of Puerto Rico when the proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information show that any liability would reside, if at all, under Puerto Rico Electric Power Authority. To the extent Claimant seeks to assert any additional liabilities, the Claim is deficient, because it does not provide information sufficient to enable the Debtors to reconcile the Claim. Further, to the extent Claimant seeks to assert liabilities arising out of investment losses, the claim does not provide a basis for asserting such claims against the Commonwealth. Another portion will remain at the Commonwealth.

\* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Twenty-Eighth Omnibus Objection

Exhibit A - Claims to Be Partially Disallowed and Partially Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
3 POLLARD, THOMAS 5 SW 52ND STREET DES MOINES, IA 50312	6627	Commonwealth of Puerto Rico	Unsecured	\$2,500.00*	Commonwealth of Puerto Rico	Unsecured	\$2,500.00*
					Puerto Rico Electric Power Authority	Unsecured	Undetermined*
						Subtotal	\$2,500.00*
Reason: Claimant appears to assert, per best effort reviewing proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information the following bonds. Claim purports to assert in part, liability based on an alleged ownership of COFINA Bonds, and thus seeks recovery for amounts for which the Commonwealth of Puerto Rico is not liable because the claims were (1) compromise and settled pursuant to the Settlement Order, and (2) released and discharged in accordance with the Plan and Amended Confirmation Order. Claimant also purports to assert, in part, liability associated with bond(s) issued by HTA, which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also purports to assert, in part, liability associated with bond(s) issued by the University of Puerto Rico which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also asserts, in part, liability associated with bond(s) issued by the Puerto Rico Infrastructure Financing Authority which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also identifies, in part, obligor as the Commonwealth of Puerto Rico when the proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information show that any liability would reside, if at all, under Puerto Rico Electric Power Authority. To the extent Claimant seeks to assert any additional liabilities, the Claim is deficient, because it does not provide information sufficient to enable the Debtors to reconcile the Claim. Another portion will remain at the Commonwealth.							
TOTAL				\$ 26,038,998.00*	TOTAL \$ 1,982,497.00*		

\* Indicates claim contains unliquidated and/or undetermined amounts